



Republic of the Philippines  
Province of Sorsogon  
**CITY OF SORSOGON**



## *Office of the Sangguniang Panlungsod*

EXCERPTS FROM THE MINUTES OF THE SPECIAL SESSION OF THE SEVENTH CITY COUNCIL HELD AT THE SESSION HALL ON APRIL 7, 2020.

**PRESENT:**

**HON. MARK ERIC C. DIONEDA**  
City Vice Mayor/Presiding Officer

**BACON DISTRICT**

Hon. Jo Abegail C. Dioneda  
Hon. Danilo A. Deladia  
Hon. Hilario D. Dioneda

**EAST DISTRICT**

Hon. Ralph Walter R. Lubiano  
Hon. Mary Ellen D. Jamisola  
Hon. Franco Eric O. Ravanilla  
Hon. Joven G. Laura

**WEST DISTRICT**

Hon. Nestor J. Baldon  
Hon. Erwin J. Duana  
Hon. Fernando David H. Duran, III

**EX-OFFICIO MEMBERS**

**ABSENT:**

Hon. Rebecca D. Aquino -  
Hon. Ma. Teresa D. Perdigon- On Official Business  
Hon. Lorenz S. Abenion  
Hon. Melchor P. Atutubo

## *Resolution No. 099, Series of 2020*

(Author: Hon. Jo Abegail C. Dioneda)

**RESOLUTION EXTENDING THE PAYMENT OF 2<sup>ND</sup> QUARTER BUSINESS TAX UNTIL MAY 20, 2020 AMID COVID 19 PANDEMIC.**

**WHEREAS**, Section 167 of Republic Act 7160 otherwise known as the Local Government of 1991 states that;

**SECTION 167. TIME OF PAYMENT.** Unless otherwise provided in this code, all local taxes, fees and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case maybe. The sanggunian concerned may, for a justifiable reason or cause, extend the time of payment of such taxes, fees or charges without surcharges or penalties, but only for a period not exceeding six (6) months.

**WHEREAS**, the same provision is stated in the Local Revenue Code of 2013 of the City Government of Sorsogon;

**WHEREAS**, amid COVID 2019 Pandemic, the entire Luzon was declared under Enhanced Community Quarantine thereby affecting all sectors of the community including the business sector;

**WHEREAS**, as part of the Enhanced Community Quarantine, Social Distancing is being implemented, thus business establishments opted to temporarily halt their business operations thus helping restrain residents from going out of their respective residences when not necessary.

**WHEREAS**, foregoing premise considered and after due deliberation on the matter, the 7<sup>th</sup> City Council deemed it necessary to pass a resolution Extending the Payment of 2<sup>nd</sup> Quarter Business Tax until May 20, 2020 amid COVID 19 Pandemic;

**NOW THEREFORE**, on motion of **City Councilor Jo Abegail C. Dioneda**, duly seconded by **City Councilor Fernando David H. Duran, III** resolve as it is hereby resolved to extend the Payment of 2<sup>nd</sup> Quarter Business Tax until May 20, 2020 amid COVID 19 Pandemic;

**RESOLVED FURTHER**, that copies of this resolution be furnished to all concerned for their information and guidance.

**DATE APPROVED:** April 7, 2020

**I HEREBY CERTIFY** to the correctness of the foregoing resolution.



**DAN G. ALCALA**

Acting Secretary to the Sangguniang Panlungsod

Attested:



**MARK ERIC C. DIONEDA**  
City Vice Mayor/Presiding Officer